

Form F-66 (IA-2) (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>HUMBOLDT</div> <div>CITY OF <u> HUMBOLDT </u>, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16204600600000</div> <div>City Clerk</div> <div>29 5th Street South</div> <div>Humboldt, IA 50548</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN</div> <div>COMPLETED,</div> <div>PLEASE</div> <div>RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Auditor of State</div> <div>State Capitol Building</div> <div>Des Moines, IA 50319-0004</div>		<div>NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.</div>			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		2,484,667		2,484,667	2,442,242
Less: Uncollected property taxes-levy year		0		0	0
Net current property taxes		2,484,667		2,484,667	2,442,242
Delinquent property taxes		0		0	0
TIF revenues		889,466		889,466	968,455
Other city taxes		536,052	0	536,052	592,482
Licenses and permits		20,031	0	20,031	20,450
Use of money and property		55,126	0	55,126	29,190
Intergovernmental		2,180,249	10,400	2,190,649	1,858,815
Charges for fees and service		232,938	2,355,411	2,588,349	2,878,050
Special assessments		4,181	0	4,181	5,000
Miscellaneous		347,632	2,294	349,926	425,650
Other financing sources		2,474,851	1,037,129	3,511,980	3,592,452
Total revenues and other sources		9,225,193	3,405,234	12,630,427	12,812,786
Expenditures and Other Financing Uses					
Public safety		740,029	0	740,029	790,825
Public works		1,245,320	0	1,245,320	1,614,443
Health and social services		0	0	0	0
Culture and recreation		968,064	0	968,064	1,081,072
Community and economic development		759,049	0	759,049	954,110
General government		293,355	0	293,355	326,938
Debt service		865,982	0	865,982	866,815
Capital projects		3,218,257	0	3,218,257	4,593,500
Total governmental activities expenditures		8,090,056	0	8,090,056	10,227,703
Business type activities		0	2,867,155	2,867,155	3,134,340
Total ALL expenditures		8,090,056	2,867,155	10,957,211	13,362,043
Other financing uses, including transfers out		2,390,194	842,634	3,232,828	2,847,452
Total ALL expenditures/And other financing uses		10,480,250	3,709,789	14,190,039	16,209,495
Excess revenues and other sources over (Under) Expenditures/And other financing uses		-1,255,057	-304,555	-1,559,612	-3,396,709
Beginning fund balance July 1, 2014		3,954,601	842,635	4,797,236	5,338,994
Ending fund balance June 30, 2015		2,699,544	538,080	3,237,624	1,942,285
<div>Note - These balances do not include \$ 17,162 held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ held in Private Purpose Trust funds and \$ 60,457 held in agency funds which were not budgeted and are not available for city operations.</div>					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015		Amount - Omit cents
General obligation debt		\$ 4,705,000	Other long-term debt		\$ 186,119
Revenue debt		\$ 7,667,274	Short-term debt		\$ 0
TIF Revenue debt		\$ 3,815,000			
			General obligation debt limit		\$ 12,573,067
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk Gloria Christensen		Telephone →	Area Code 515	Number 332-3435	Extension
Signature of Mayor or other City official (Name and Title)				Date signed	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 CITY OF HUMBOLDT						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	1,337,857	333,762		813,048			2,484,667			2,484,667	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	1,337,857	333,762		813,048	0		2,484,667		T01	2,484,667	4
5	Delinquent property taxes							0		T01	0	5
6	Total property tax	1,337,857	333,762		813,048	0	0	2,484,667			2,484,667	6
7	TIF revenues			889,466				889,466		T01	889,466	7
8	Other city taxes							0		T15	0	8
9	Utility tax replacement excise taxes	24,293						24,293		T15	24,293	9
10	Parimutuel wager tax							0		C30	0	10
11	Gaming wager tax							0		C30	0	11
12	Mobile home tax							0		T19	0	12
13	Hotel/motel tax	44,382						44,382		T19	44,382	13
14	Other local option taxes		467,377					467,377		T09	467,377	14
15	TOTAL OTHER CITY TAXES	68,675	467,377	0	0	0	0	536,052	0		536,052	15
16	Section B - LICENSES AND PERMITS	20,031						20,031		T29	20,031	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	5,516	2,660	45		295	1,576	10,092		U20	10,092	18
19	Rents and royalties	21,334						21,334		U40	21,334	19
20	Other miscellaneous use of money and property		23,288	412				23,700		U20	23,700	20
21								0			0	21
22	TOTAL USE OF MONEY AND PROPERTY	26,850	25,948	457	0	295	1,576	55,126	0		55,126	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	494,629			28,598			523,227		B89	523,227	27
28	Community development block grants							0		B50	0	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	Total Federal grants and reimbursements	494,629	0	0	28,598	0	0	523,227	0		523,227	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF HUMBOLDT						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		487,678					487,678		C46	487,678	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants	6,348						6,348		C89	6,348	49				
50	Iowa Department of Transportation					965,000		965,000		C89	965,000	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim	48,658	-2,075		27,659			74,242		C89	74,242	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	55,006	485,603	0	27,659	965,000	0	1,533,268	0		1,533,268	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions							0	10,400		10,400	63				
64	Library service							0		D89	0	64				
65	Township contributions	98,904						98,904		D89	98,904	65				
66	Fire/EMT service	22,850						22,850		D89	22,850	66				
67	Dakota City recreation contribution	2,000						2,000		D89	2,000	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	123,754	0	0	0	0	0	123,754	10,400		134,154	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	673,389	485,603	0	56,257	965,000	0	2,180,249	10,400		2,190,649	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	1,077,340	A91	1,077,340	73				
74	Sewer	2,320						2,320	914,640	A8Ø	916,960	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking							0		A6Ø	0	77				
78	Airport							0		AØ1	0	78				
79	Landfill/garbage							0	363,431	A81	363,431	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF HUMBOLDT						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees	1,150						1,150		A89	1,150	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges	17,966						17,966		A44	17,966	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges	17,035					1,275	18,310		A03	18,310	98				
99	Library charges	44,907	1,869					46,776		A89	46,776	99				
100	Park, recreation, and cultural charges	145,216						145,216		A61	145,216	100				
101	Animal control charges	400						400		A89	400	101				
102	Other charges - Specify							0			0	102				
103	Canopy lighting reimbursement	800						800			800	103				
104	TOTAL CHARGES FOR SERVICE	229,794	1,869	0	0	0	1,275	232,938	2,355,411		2,588,349	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS	4,181						4,181		U01	4,181	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	14,145						14,145		U99	14,145	108				
109	Deposits and sales/fuel tax refunds	6,605						6,605	2,294	U99	8,899	109				
110	Sale of property and merchandise	21,080						21,080		U11	21,080	110				
111	Fines	1,832						1,832		U30	1,832	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify							0			0	113				
114	Miscellaneous	11,563						11,563			11,563	114				
115	City agricultural crops	2,490						2,490			2,490	115				
116	Health insurance employee contributions		77,602					77,602			77,602	116				
117	Drainage district assessments	208,940						208,940			208,940	117				
118	Legal fee reimbursements			3,375				3,375			3,375	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	266,655	77,602	3,375	0	0	0	347,632	2,294		349,926	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF HUMBOLDT					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	2,627,432	1,392,161	893,298	869,305	965,295	2,851	6,750,342	2,368,105		9,118,447	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)					279,152		279,152		NR	279,152	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	99,015	186,037			1,845,647		2,130,699	951,482		3,082,181	127
128	Internal TIF loans and transfers in			65,000				65,000	85,647		150,647	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	99,015	186,037	65,000	0	2,124,799	0	2,474,851	1,037,129		3,511,980	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	2,726,447	1,578,198	958,298	869,305	3,090,094	2,851	9,225,193	3,405,234		12,630,427	132
133												133
134	Beginning fund balance July 1, 2014	-102,595	2,239,908	203,210	55,633	1,032,190	526,255	3,954,601	842,635		4,797,236	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	2,623,852	3,818,106	1,161,508	924,938	4,122,284	529,106	13,179,794	4,247,869		17,427,663	136
137												137
138												138
139												139
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159												159

Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 CITY OF HUMBOLDT							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	489,240	133,793					623,033		E62	623,033	2
3	Purchase of land and equipment	36,113						36,113		G62	36,113	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	4,550						4,550		E89	4,550	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	66,700	8,155					74,855		E24	74,855	13
14	Purchase of land and equipment	1,263						1,263		G24	1,263	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	215						215		E32	215	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	598,081	141,948	0	0	0	0	740,029			740,029	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF HUMBOLDT		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	27,516	521,807					549,323		E44	549,323	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	3,153	69,261					72,414		E44	72,414	48
49	Traffic control safety — Current operation	1,222						1,222		E44	1,222	49
50	Purchase of land and equipment	1,412						1,412		G44	1,412	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		10,439					10,439		E44	10,439	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	46,754						46,754		E01	46,754	59
60	Purchase of land and equipment	550,076						550,076		G01	550,076	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	13,296	384					13,680		E89	13,680	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	643,429	601,891	0	0	0	0	1,245,320			1,245,320	80

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF HUMBOLDT							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
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115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF HUMBOLDT		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	213,440	57,402					270,842		E52	270,842	122
123	Purchase of land and equipment	6,957	3,392					10,349		G52	10,349	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	125,002	42,320					167,322		E61	167,322	127
128	Purchase of land and equipment	58,985						58,985		G61	58,985	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	267,376	41,040					308,416		E61	308,416	130
131	Purchase of land and equipment	37,638						37,638		G61	37,638	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	63,318	19,303					82,621		E03	82,621	133
134	Purchase of land and equipment	25,945						25,945		G03	25,945	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation	5,946						5,946		E61	5,946	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	804,607	163,457	0	0	0	0	968,064			968,064	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	47,765		458,020				505,785		E89	505,785	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation	5,301		166,853				172,154		E50	172,154	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates			81,110				81,110		E89	81,110	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	53,066	0	705,983	0	0	0	759,049			759,049	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF HUMBOLDT						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	11,948	1,001					12,949		E29	12,949	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	85,996	49,466					135,462		E23	135,462	162
163	Purchase of land and equipment	3,794						3,794		G23	3,794	163
164	Elections — Current operation	2,145						2,145		E89	2,145	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	29,856						29,856		E25	29,856	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	14,123						14,123		E31	14,123	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	39,809						39,809		E89	39,809	171
172	Other general government — Current operation	18,615	36,602					55,217		E89	55,217	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	206,286	87,069	0	0	0	0	293,355			293,355	176
177	Section G — DEBT SERVICE							0			0	177
178					865,982			865,982			865,982	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	865,982	0	0	865,982			865,982	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	WATER PLANT, WATER TOWER, SUMNER AVE BRIDGE					2,440,080		2,440,080			2,440,080	184
185	BUSINESS PARK, SUMNER HILL, STREETS					778,177		778,177			778,177	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	3,218,257	0	3,218,257			3,218,257	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	3,218,257	0	3,218,257			3,218,257	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	2,305,469	994,365	705,983	865,982	3,218,257	0	8,090,056			8,090,056	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF HUMBOLDT					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								1,193,046	E91	1,193,046	198
199	Purchase of land and equipment								160,144	G91	160,144	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								820,582	E80	820,582	201
202	Purchase of land and equipment								161,637	G80	161,637	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								383,682	E81	383,682	216
217	Purchase of land and equipment								148,064	G81	148,064	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF HUMBOLDT						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation											238
239	Purchase of land and equipment										E89 0	239
240	Construction										G89 0	240
241											F89 0	241
242	Enterprise Debt Service											242
243	Enterprise Capital Projects											243
244	Enterprise TIF Capital Projects											244
245	Internal service funds — <i>Specify</i>											245
246												246
247												247
248												248
249												249
250												250
251	TOTAL BUSINESS TYPE ACTIVITIES										2,867,155	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	2,305,469	994,365	705,983	865,982	3,218,257	0	8,090,056	2,867,155		10,957,211	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT										NE	254
255	Regular transfers out	116,188	1,685,000			430,533	7,826	2,239,547	842,634		3,082,181	255
256	Internal TIF loans/repayments and transfers out			150,647				150,647			150,647	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	116,188	1,685,000	150,647	0	430,533	7,826	2,390,194	842,634		3,232,828	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	2,421,657	2,679,365	856,630	865,982	3,648,790	7,826	10,480,250	3,709,789		14,190,039	259
260												260
261	Ending fund balance June 30, 2015:											261
262	Governmental:											262
263	Nonspendable						521,280	521,280			521,280	263
264	Restricted	1,101	633,015	304,878	58,956			997,950			997,950	264
265	Committed	3,602	505,726			473,494		982,822			982,822	265
266	Assigned							0			0	266
267	Unassigned	197,492						197,492			197,492	267
268	Total Governmental	202,195	1,138,741	304,878	58,956	473,494	521,280	2,699,544			2,699,544	268
269	Proprietary								538,080		538,080	269
270	Total ending fund balance June 30, 2015	202,195	1,138,741	304,878	58,956	473,494	521,280	2,699,544	538,080		3,237,624	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	2,623,852	3,818,106	1,161,508	924,938	4,122,284	529,106	13,179,794	4,247,869		17,427,663	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF HUMBOLDT

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments
Correction.....	M05 \$
Health.....	M32
Highways.....	M44
Transit subsidies.....	M94
Libraries.....	M52
Police protection.....	M62
Sewerage.....	M80
Sanitation.....	M81
All other.....	M89 \$

Purpose	Amount paid to State
Highways.....	L44 \$
All other.....	L89 \$

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents
200 \$	1,360,057

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 5,922,910	29U \$ 745,364	39U \$ 316,000	49U \$	49U \$	49U \$ 6,352,274	49U \$	191 \$ 131,820
2. Sewer utility	19U 1,610,000	29U	39U 295,000	49U	49U	49U 1,315,000	49U	189 24,230
3. Electric utility	19U	29U	39U	49U	49U	49U		192
4. Gas utility	19U	29U	39U	49U	49U	49U		193
5. Transit-bus	19U	29U	39U	49U	49U	49U		194
6. Industrial Revenue	19T	24T	34T		44T	44T		189
7. Mortgage revenue	19T	24T	34T		44T	44T		189
8. TIF revenue	19U 4,340,000	29U	39U 525,000	49U	49U 3,815,000	49U	49U	189 99,833
Other-Specify	19U	29U	39U	49U	49U	49U	49U	189
9. GO Cap Notes	19U 5,400,000		39U 695,000	49U 4,705,000		49U	49U	189 163,379
10. Assessments	19U 26,904	29U	39U 26,904	49U	49U	49U	49U	189 1,631
Aquatic Center	19U	29U	39U	49U	49U	49U	49U	189
11. Warrant	19U 45,143	29U	39U 24,000	49U	49U	49U	49U 22,931	189 1,788
Drainage Dist	19U	29U	39U	49U	49U	49U	49U	189
12. Assessment	19U 0	29U 181,320	39U 18,132	49U	49U	49U	49U 163,188	189 3,934
13.	19U	29U	39U	49U	49U	49U	49U	189
14.	19U	29U	39U	49U	49U	49U	49U	189
Total long-term debt	17,344,957	926,684	1,900,036	4,705,000	3,815,000	7,667,274	186,119	426,615

B. Short-term debt

	Amount - Omit cents
Outstanding as of JULY 1, 2014	61V \$ 0
Outstanding as of JUNE 30, 2015	64V \$ 0

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013

	Amount - Omit cents		
\$	251,461,337	x .05 = \$	12,573,067

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$	\$		3,315,243	3,315,243

REMARKS

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Continued on next page

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